The Hall County Board of Equalization met from recessed regular session February 8, 2000 in the county board meeting room, 121 South Pine, Grand Island, Nebraska.

Present were Scott Arnold, Richard Hartman, Bud Jeffries, Pamela Lancaster, Margaret Landis, Lonnie Logan and Tammie Stelk. Also present were County Treasurer Doris Mason and County Assessor Jan Pelland.

11:55 a.m. Arnold made a motion and Lancaster seconded to go into the Board of Equalization meeting. Arnold, Hartman, Jeffries, Lancaster, Landis, and Stelk all voted yes and none voted no, with Jeffries absent and Logan absent for the vote. Motion carried.

EXEMPTION APPLICATION: Hall County Treasurer Doris Mason presented the exemption application from Epworth Village, 2317 North Kruse Avenue, Grand Island, for a 1996 Ford van to be used to transport group home clients to appointments. County Treasurer Doris Mason recommended approval as per Nebraska State Statute 77-202.

Stelk made a motion and Lancaster seconded to approve the exemption application from Epworth Village for the 1996 Ford. Arnold, Hartman, Lancaster Landis and Stelk all voted yes and none voted no, with Jeffries absent and Logan absent for the vote. Motion carried.

County Assessor Jan Pelland presented the 2000 Real Estate and Personal Property Tax Exemptions list to the Board of Equalization. She received three new applications they will need separate approval. Arnold made a motion and Stelk seconded to approve the exemption applications #1 through #129 as listed. Arnold, Hartman, Lancaster, Landis, Logan and Stelk all voted yes and none voted no with Jeffries absent. Motion carried.

Jan Pelland read the following new exemption applications:

Advisory Board, Church of the Nazarene, 600 Madden Road, Hastings, Nebraska, legal description Waggener Sub Lt. 3 Blk 3 to be used as a parsonage for the multi-ethnic ministries director.

Epworth Village, Inc., 2317 North Kruse Avenue, Grand Island, Nebraska, legal description College Addition to Westlawn Lts 8 & 10, block 10 to be used as a group home.

St. Francis Medical Center 2620 West Faidley Avenue, Grand Island, Nebraska, legal description West View N5' of 7 and all of Lt. 6 & PT VAC Str Blk 16 637 Howard Avenue to be used for offices for the community health ministries and parish nursing departments.

She recommended approval as per 77-202.

Stelk made a motion and Arnold seconded to approve the exemption application for the Advisory Board Church of the Nazarene, Epworth Village, Inc. and St. Francis Medical Center. Arnold, Hartman, Lancaster, Landis, Logan and Stelk all voted yes and none voted no with Jeffries absent. Motion carried.

Jan Pelland updated the board on the progress of her year 2000 appraisal plan. They are reviewing the following:

- 300 commercial properties updating land and property values
- 380 properties on the Highway 281 corridor updating land and property values
- 4000 agricultural parcels establishing market areas and revaluing property for market area
- 450 to 460 high-end homes reviewing values
- 300 multi-family properties

The preliminary statistics from the state indicate that the residential properties are at 92% and they indicate the following residential properties constructed during these years are out of compliance.

CONSTRUCTED	PERCENTAGE	INCREASE
1860 to 1899	85%	10%
1920 to 1939	89%	5%
1940 to 1949	84%	10%

The Tax Equalization and Review Commission has strongly recommended that these areas be addressed in order to bring Hall County into compliance.

Pelland explained how she was establishing the ag-land market areas in the county by trying to divide the county into sections or using natural boundaries for the areas. She also stated that because the statistics from the state have not been correct and she will not receive the final statistics until February 25, and it will be difficult to complete her abstract on time. She will be requesting an extension from the state.

Landis stated she had attended the ag-land board meeting and they can change a class or subclass April 1 through April 15. Their next meeting will be April 7.

Logan made a motion and Lancaster seconded to go out of the board of equalization meeting. Arnold, Hartman, Lancaster, Landis, Logan and Stelk all voted yes and none voted no with Jeffries absent. Motion carried.

12:15 p. m. returned to regular session.

Marla J. Conley Hall County Clerk